Distr.
GENERAL

IDB.11/6
PBC.9/8
18 March 1993

ORIGINAL: ENGLISH

United Nations Industrial Development Organization

Industrial Development Board

Eleventh session
Vienna, 28 June - 2 July 1993
Item 6 (j) of the provisional agenda

Programme and Budget Committee

Ninth session
Vienna, 26-30 April 1993
Item 4 of the provisional agenda

FINANCIAL SITUATION OF UNIDO

Report by the Director-General

Summary

Provides information on the financial situation of UNIDO, including a status report of assessed contributions paid by Member States and advances to the Working Capital Fund as of 28 February 1993 and a cash flow analysis for 1993. Presents a status report as of 31 December 1992 on budgetary implementation and proposals for revised appropriations. In compliance with Board decision IDB.10/Dec.6, includes a plan of action with options for balancing the regular and operational budgets. Proposes a suspension of financial regulations 4.2(b) and 4.2(c) with respect to the 1990-1991 biennium so as to allow UNIDO to retain the unutilized balances of the appropriations.

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V.93 82772 4835E

Distr.: 29 March 1993

Introduction

1. In the first year of the 1992-1993 biennium, the financial situation under the regular budget was primarily influenced by:

(a) The continued delayed payment or non-payment by Member States of their assessed contributions (notwithstanding the reduction of their arrears by several Member States during the final quarter of 1992);

(b) A withholding of allotments representing 11.2 per cent of the approved 1992 appropriations combined with the practice of restricted recruitment which resulted in vacancy factors of 14.5 per cent for Professional posts and of 3.0 per cent for General Service posts under the regular budget as of 31 December 1992. These factors led to a delay in programme implementation which may result in a reduction in the quality and quantity of outputs for the 1992-1993 biennium;

(c) A reduction in the income from other organizations within the Vienna International Centre (VIC) as compared to budget estimates, resulting from the reduced level of cost-reimbursable expenditures relating to the management of the VIC complex. Income shortfalls were also recorded in respect of language and documentation services, cost-shared with UNOV, owing to continued vacancies in the subprogramme.

2. The financing of the regular budget was facilitated in part by the decision of the General Conference to suspend temporarily financial regulations 4.2(b) and 4.2(c) with respect to the 1988-1989 biennium (GC.4/Dec.15(d)).

3. Factors that had an impact on the operational budget were:

(a) The decline in support cost income owing to a slowdown in United Nations Development Programme (UNDP)-funded technical cooperation activities and, in particular, to the serious delay in the implementation of the new UNDP successor arrangements;

(b) The decline in the value of the United States dollar against the Austrian schilling. The average United Nations operational rate of exchange for 1992 was US$1 = AS 10.95, as compared with the rate for 1991 of US$1 = AS 11.65;

(c) Reductions in the allotments for non-staff costs to 84.0 per cent of the levels approved in the 1992-1993 budget. Concurrently, recruitment under the operational budget was restricted to the minimum required to maintain operational capability. The vacancy factor under the operational budget as of 31 December 1992 was 26.9 per cent for Professional posts and 8.4 per cent for General Service posts.

I. CURRENT SITUATION

Regular budget assessed contributions

4. Annex I to the present document shows the status of assessed contributions to the regular budget as of 28 February 1993. As of that date, unpaid assessed contributions for the period 1986 to 1992 amounted to $12,939,416 and AS 292,359,564 (equivalent to $26,338,712 at an exchange rate of US$1 = AS 11.10) for a total equivalent of $39,278,128. Unpaid assessed contributions for 1993 amounted to $8,906,859 and AS 929,632,697 (equivalent to $83,750,709) for a total equivalent of $92,657,568 or 89.80 per cent of the 1993 assessment. The total cumulative amount outstanding is equivalent to $131,935,696 or 127.87 per cent of the 1993 assessment.

5. Annex II shows the status of advances to the Working Capital Fund. Unpaid advances to that Fund as of 28 February 1993 amounted to $121,800.

6. Annex III shows the general fund cash flow analysis for 1993 as of 28 February 1993. Projections of assessed contribution income are based on previous patterns of receipts of income.

Operational budget

7. The operational budget recorded an excess of expenditure over income for 1992 of $5,286,500. Income to the operational budget amounted to $17,559,500 against expenditures of $22,846,000. The deficit was financed by the utilization of operational budget reserves carried over from 1991. The status of the operational budget as of 31 December 1992 is summarized below:

Operational budget status report - 1992

(In thousands of US dollars)

Opening balance of reserves - 1 January 1992		9,729.1
Income	17,559.5	
Less: Expenditure	22,846.0	
Deficit		5,286.5
Closing balance of reserves - 31 December 1992		4,442.6

8. Efforts were made during 1992 to reduce expenditures to offset the declining levels of income resulting from the slowdown in technical cooperation activities. Allocations for non-staff expenditures were reduced by 16 per cent and the vacancy factor for established Professional posts increased to 26.9 per cent as a result of restricted recruitment. These efforts to reduce expenditures were undermined to some extent by the decline in the average value of the United States dollar against the Austrian schilling.

II. SCALE OF ASSESSMENTS FOR THE BIENNIUM 1992-1993

9. In decision GC.4/Dec.14, paragraph (c), the General Conference decided to establish a scale of assessments for the regular budget, inter alia, in conformity with the pertinent resolution to be adopted by the General Assembly at its forty-sixth session. Of importance to UNIDO at that time was the stipulation in General Assembly resolution 46/221A that the assessment rate for Lithuania (which had joined UNIDO in 1991) would be determined and deducted from the 1992-1993 assessment rate for the Russian Federation of 9.34 per cent (see document GC.4/52, annex). The assessment rate for the Russian Federation was subsequently adjusted to 9.19 per cent, on the basis of General Assembly resolution 46/221A and General Conference decision GC.4/Dec.14, paragraph (c).

10. On 23 December 1992, the General Assembly adopted decision 47/456 which amended General Assembly resolution 46/221A, paragraph 1, of 20 December 1991 with respect to, inter alia, the rates of assessment of Member States of the 15 republics of the former Union of Soviet Socialist Republics as well as Bosnia and Herzegovina, Croatia and Slovenia.

UNIDO adjustments

11. Russian Federation. The Russian Federation assumed the UNIDO membership of the former Union of Soviet Socialist Republics at the end of 1991. Consequently, the 1992-1993 rates of assessment for the 11 former Soviet republics that had not joined UNIDO were included in the rate for the Russian Federation. For 1992-1993, the rate of assessment for the Russian Federation of 9.19 per cent will be adjusted by deducting the assessment rates according to the year in which any of the former Soviet republics join UNIDO. Armenia and Georgia joined UNIDO in 1992 and thus a corresponding adjustment will be made as follows to the rates of assessment for 1992-1993 for Armenia, Georgia and the Russian Federation:

	GC.4/Dec.14 rate	Amended rate
Armenia	-	0.13
Georgia	-	0.21
Russian Federation	9.19	8.85
Total	9.19	9.19

Should any of the other nine republics of the former Soviet Union become Member States of UNIDO in 1993, a similar deduction to the Russian Federation rate for 1993 will be made.

12. Yugoslavia. In 1992, Bosnia and Herzegovina, Croatia and Slovenia became Member States of UNIDO. Consequently, and provided it is accepted that the Federal Republic of Yugoslavia has succeeded to the membership in UNIDO of the former Socialist Federal Republic of Yugoslavia, the UNIDO assessment rate for Yugoslavia of 0.42 per cent for 1992-1993 will be adjusted by deducting the assessment rates according to the year in which those republics became Member States of UNIDO. On the same basis, similar deductions will be made against the Yugoslavia rate for 1993 for any additional republic joining UNIDO in 1993 that was previously included as part of the rate of assessment for Yugoslavia. The rates of assessment for 1992-1993 will be amended as follows:

	GC.4/Dec.14 rate	Amended rate
Yugoslavia	0.42	0.16
Bosnia and Herzegovina	-	0.04
Croatia	-	0.13
Slovenia	-	0.09
Total	0.42	0.42

If it is not to be assumed that the Federal Republic of Yugoslavia has succeeded to the membership in UNIDO of the former Socialist Federal Republic of Yugoslavia, there will be no assessment of Yugoslavia.

13. Czechoslovakia. Czechoslovakia ceased to exist on 31 December 1992; the following month the Czech Republic and the Slovak Republic became Member States of UNIDO. It is expected that the rates of assessment for both States will be approved in December 1993 by the General Assembly pursuant to the recommendations of the Committee on Contributions. It is proposed that for 1993, the rates of assessment for the Czech Republic and the Slovak Republic be considered, to the extent possible, substitutes for the previously approved UNIDO rate of assessment for Czechoslovakia of 0.55 per cent.

14. Recognizing the consequent delay in payment of the 1993 assessed contributions of the Czech Republic and the Slovak Republic and the additional financial burden on UNIDO, the Committee may wish to request the Director-General to consult with the Czech Republic and the Slovak Republic to pay, on a provisional basis, mutually agreed estimated payments for 1993 which would be adjusted as soon as the definitive rates of assessment are approved by the General Assembly.

15. While financial regulation 5.2(c) states that assessment of Member States shall be adjusted in respect of contributions resulting from the assessment of new Members as provided in financial regulation 5.6, it is proposed that the assessed contributions for the Member States identified in paragraphs 9 to 13 above be accounted for as assessed contributions of Member States rather than as assessments of new Member States given the unique nature of the relationships between the Member States being assessed with the Member States previously assessed.

III. REGULAR BUDGET PERFORMANCE REPORT

16. The table below shows the status of the financial implementation of the 1992-1993 regular budget as of 31 December 1992, including the comparisons of actual expenditures and income with the approved regular budget estimates (excluding miscellaneous income).

Status of regular budget implementation, 1992-1993, as of 31 December 1992

(In thousands of US dollars at US$1 = AS 12.90)

	Regular budget 1992-1993	Expenditure	Percentage implemented
Gross expenditures	214,395.5	86,838.1	40.5
Cost reimbursement income	33,382.1	12,065.4	36.1
Net expenditures	181,013.4	74,772.7	41.3

A detailed breakdown of the above table by major programme and major object of expenditure is presented in annex IV to the present document.

17. In past bienniums, the rate of financial implementation in the regular budget has been generally lower in the first year of the biennium. In 1992, the lower than anticipated rate of financial implementation is mainly due to

initiatives taken by the Secretariat to hold expenditures at levels commensurate with available resources. The programme allotment documents issued for 1992 were restricted to 88.8 per cent of the approved levels. This holdback of allotments, together with the practice of restricted recruitment which led to higher than budgeted vacancy rates for Professional posts throughout 1992, has resulted in lower than budgeted expenditures against the 1992-1993 appropriations. Some programme activities utilizing consultancy funds and travel have been deferred until 1993 and a number of ad hoc expert group meetings planned for 1992 have been rephased for implementation in 1993.

18. Administrative expenditures, particularly those related to the management of the VIC, were held below 1992 budgeted levels. Buildings management expenditures were $3.7 million below budget with a consequent reduction on cost-reimbursable income of $2.5 million. The extent to which these reduced expenditures can be realized for the biennium will depend on the ability of UNIDO to keep expenditures down while ensuring that essential services are provided in accordance with UNIDO's responsibilities under the Memorandum of Understanding Concerning the Allocation of Common Services at the Donaupark Centre in Vienna.

19. The uncertain financial situation has also contributed to the low rate of implementation experienced in the Common Programmes for the Regular Programme of Technical Cooperation and the Industrial Development Decade for Africa supplementary activities. The activities foreseen under this major programme are in the process of being fully programmed and an improved rate of implementation in 1993 over 1992 is anticipated.

20. The higher than budgeted vacancy rate in the major programme External Relations, Public Information, Language and Documentation Services has a direct impact on cost-reimbursement incomes. The vacancies have resulted in an increased use of temporary assistance funds financed by the United Nations Office at Vienna and have had a direct impact on the level of cost-reimbursement income which was $330,000 below the budgetary estimate.

IV. REVISED APPROPRIATIONS FOR 1992-1993

21. In Director-General's Bulletin UNIDO/DG/B.156 the Director-General introduced changes to the structure of the UNIDO Secretariat. The organizational changes, which took effect on 1 July 1992, included the redeployment of resources between major programmes.

22. Those resource redeployments entailed: (a) transfer of subprogramme 541, Feasibility Studies, from major programme 500, Industrial Operations, to major programme 400, Industrial Promotion, Consultations and Technology ($2,623,300); (b) transfer of one General Service post from major programme 400, Industrial Promotion, Consultations and Technology, to major programme 300, Programme and Project Development ($100,600); and (c) transfer of a Director-level post from major programme 300, Programme and Project Development, to major programme 800, Administration, for programme 850, Management Information Services ($236,700).

23. The impact on the major programmes of the above redeployments is presented in annex V to the present document. The redeployment of resources resulting from the organizational changes did not change the approved 1992-1993 budgetary allocation by major object of expenditure.

V. PLAN OF ACTION

24. After taking note of the report of the Director-General on the financial situation of UNIDO (IDB.10/27 and Corr.1), the Industrial Development Board at its tenth session requested the Director-General to present to the ninth session of the Programme and Budget Committee a plan of action with options for balancing the 1992-1993 regular budget disbursements with cash income and operational budget expenditure with expected income (decision IDB.10/Dec.6(i)).

25. In preparing this plan of action in compliance with the various provisions of Board decision IDB.10/Dec.6, account has also been taken of the following:

(a) The Director-General is expected at any time to monitor income and reduce expenditure when it becomes clear that actual income will not be sufficient to support expected expenditure levels (financial regulation 4.1(c));

(b) From the total amount of the 1992-1993 appropriations, an amount representing 15 per cent of those appropriations should be kept in reserve by the Director-General pending receipt from Member States of their assessed contributions (resolution GC.4/Res.27, para. 4);

(c) The Director-General was requested to take necessary measures to balance the operational budget through: the implementation of economies and greater efficiency; reduction of staff through normal attrition, in compliance with staff regulation 10.2, or separation, or other appropriate measures; utilization of reserves; a system of regular monitoring of income in line with financial regulation 4.1(c); and issuance of allotments only if there is a reasonable assurance of resources available (conclusion 92/5, para. (c), of the Programme and Budget Committee);

(d) When taking those measures, the Director-General should preserve the capacity of the Organization for technical cooperation delivery and take account of the need for equitable geographical distribution of the staffing of the Secretariat (conclusion 92/5, para. (d), of the Programme and Budget Committee).

A. Regular budget

26. As described in the introduction to the present document, the delayed payment or non-payment by Member States of their assessed contributions has necessitated a holdback of the 1992-1993 programme budget appropriations. The delay in the payment of assessed contributions and the consequent reduction in resource allocations, including staff resources, resulted in a negative impact on or deferral of programme implementation in 1992. The initial holdback for 1993, which is equivalent to 14.5 per cent of 1993 appropriations, will lead to expenditure levels lower than budgeted and thus restrict disbursements to levels commensurate with available cash resources.

27. In order to determine the level of holdback in appropriations, the Secretariat takes cognizance of General Conference decision GC.4/Res.27, paragraph 4, calling for 15.0 per cent of appropriations to be withheld (para. 25(b) above). However, as reported by the Director-General to

past sessions of the policy-making organs, an across-the-board holdback of 15.0 per cent is not implementable and would have serious negative effects on: (a) the effective implementation of programmes; (b) the management of the Organization's staff resources; and (c) the Organization's ability to provide administrative support or meet its responsibilities to other United Nations agencies both at the VIC and within the United Nations system. The amount withheld is therefore determined by the reasonable expectation of cash income for each year of the biennium. Assumptions of cash income are based on recent patterns of assessed contribution payments or on information provided by representatives of Member States.

28. The financial controls on spending imposed as a result of the cash flow difficulties anticipated by the Secretariat will continue to have a detrimental effect on programme implementation. To ensure that the financial integrity of the Organization remains intact and that sufficient cash balances will be on hand to meet unliquidated obligations at the end of the biennium, the imposition of appropriation holdbacks and restricted recruitment will continue unless the payment practice of some Member States improves. Endeavours will, however, be made to ensure that vacant posts in substantive departments are filled as quickly as possible within the resources available.

29. As part of the holdbacks mentioned above, administrative and general operating costs will be held by $2.8 million below budgeted levels where such reductions do not conflict with the responsibilities of UNIDO under the Memorandum of Understanding for the provision of Common Services.

30. Allotments for travel, consultants, ad hoc meetings, IDDA supplementary activities and Regular Programme of Technical Cooperation will also be held by $1.2 million below appropriation levels pending an improvement in the cash resource levels.

31. It is impossible at this juncture to ascertain fully the extent to which a continued reduction in resources will have an impact on programmed activities. In any event, continued efforts will be made to improve efficiency and cooperation within the Secretariat with a view to maximizing programme delivery.

32. The financial plan of action for 1993 can be summarized as follows:

(a) Intensive efforts will continue to be made to improve the collection rate of assessed contributions;

(b) Allotments will be held below appropriation levels in line with income expectations;

(c) The practice of restricted recruitment will be continued;

(d) Disbursements will be held at levels which permit the maintenance of an adequate cash balance to meet the unliquidated obligations for the 1992-1993 biennium.

B. Operational budget

33. The financial prospects under the operational budget for 1993 remain uncertain. The estimation by the Secretariat of levels of technical cooperation delivery, support services and income earnings is rendered more difficult by the changes in the Organization's relationship with UNDP relating to the introduction of the new successor arrangements and delays in their implementation. Some improvement in actual income levels in 1993 over 1992 is expected, however, as the serious delays in the implementation of the new UNDP successor arrangements are not expected to continue. In addition, the initiatives taken towards the end of 1992 to secure additional technical cooperation-related work from financial institutions in the United Nations system have provided additional income. Those activities are expected to continue in 1993. New projects financed from trust funds and projects developed from other sources are also expected to assume a greater role in the technical cooperation activities of UNIDO. Income for 1993 including interest on cash balances is estimated at $19.8 million as compared to actual income in 1992 of $17.6 million.

34. Notwithstanding the improvements in income projected for 1993 over 1992 actual income, expenditure reductions will continue in a move towards stabilizing the operational budget in 1993. Staffing levels will be adjusted to those proposed in the 1994-1995 programme and budgets. The initial allotments approved for 1993 which foresee an expenditure level of $19.5 million at an exchange rate of US$1 = AS 11.30 are $3.5 million lower than the 1992 actual expenditure level of $22.8 million and are within the projected income levels for 1993 of $19.8 million. As most of the expenditures are in Austrian schillings the actual exchange rates experienced in 1993 will have an impact on expenditure levels.

35. Stabilization of the operational budget during 1993 is of utmost concern to the Organization. In formulating the plan of action for 1993, account has been taken of the request of the Programme and Budget Committee as contained in conclusion 92/5, paragraphs (d)(i) and (ii) to preserve the capacity of the Organization for technical cooperation delivery and take due account of the need for equitable geographical distribution of the staffing of the Secretariat.

36. Despite the inherent contradictions and practical difficulties faced by the Organization in addressing the legitimate concerns of Member States, every effort will be made to utilize available resources as efficiently as possible while at the same time attempting to preserve the financial integrity of the operational budget.

37. The plan of action for 1993 requires:

(a) A continued effort by the substantive divisions of UNIDO to maximize technical cooperation opportunities;

(b) Further development of trust fund activities and increased cooperation with United Nations system organizations and financial development institutions;

(c) An adjustment of staffing levels to levels sustainable within anticipated cash resources. This will entail reduction through normal attrition or separation of staff in accordance with staff regulations;

(d) Reduction in other non-staff expenditures through economies and efficiency;

(e) Utilization, as appropriate, of the residual operational budget reserves.

38. The financial situation of the operational budget will be kept under constant review. Any deterioration in the projected levels of income or exchange rates during 1993 will require immediate action. The Executive Management Committee will, on a monthly basis, review the implementation of the plan of action in the light of the latest projections of income, expenditure, exchange rates and staffing levels. The Committee will recommend appropriate action in response to changes in the financial situation identified at the time of the reviews.

VI. SUSPENSION OF FINANCIAL REGULATIONS WITH RESPECT TO THE 1990-1991 BIENNIUM

39. In paragraph 29 of his report on the use of unutilized balances of appropriations (PBC.8/12), the External Auditor commented that:

> "... we are of the opinion that the interests of both the Organization (programme monitoring and implementation) and individual Member States are served best by the non-budgetary (temporary) allocation, if deemed necessary, of (part of) the unutilized balances of regular budget appropriations for strengthening the statutory cash resource base of the Organization".

40. Furthermore, in order to facilitate the work of the Organization the General Conference decided at both its third and fourth sessions on the temporary suspension of financial regulations 4.2(b) and 4.2(c) for the respective bienniums (decisions GC.3/Dec.17(c) and GC.4/Dec.15(d)).

41. The unutilized balance of appropriations for the biennium 1990-1991 amounts to $8,746,442 comprising the surplus account balance (negative) of ($1,912,492) and unpaid assessed contributions of $10,658,934 as reported in statement II.B of the interim financial performance report for the biennium 1992-1993 (PBC.9/7). The surplus account is expected to achieve a positive cash balance during 1993 as Member States pay their arrears for the 1990-1991 biennium.

42. Since the Organization continues to face cash shortfalls in the regular budget and for the reasons referred to in the introduction above, in particular the non-payment or late payment of assessed contributions by Member States, the Committee may wish to consider the suspension of financial regulations 4.2(b) and 4.2(c). Temporary suspension would allow UNIDO to retain cash surpluses arising from the unutilized balances of appropriations with respect to the 1990-1991 biennium, thus facilitating the work of the Organization which will otherwise continue to be hampered by an uncertain financial future.

VII. ACTION REQUIRED OF THE COMMITTEE

43. The Committee may wish to recommend to the Industrial Development Board the adoption of the following draft decision:

"The Industrial Development Board:

"(a) Takes note of the report of the Director-General on the financial situation of UNIDO (PBC.9/8-IDB.11/6) containing information concerning the status of assessed contributions, advances to the Working Capital Fund, cash flow estimates, regular budget performance, revised appropriations for 1992-1993 and regular and operational budget plans of action;

"(b) Urges those Member States which have not yet paid their assessed regular budget contributions, including advances to the Working Capital Fund, for the bienniums 1986-1987 to 1992-1993 to do so without delay;

"(c) Recommends to the General Conference the approval of the adjustments to the 1992-1993 scale of assessments as described in paragraphs 9 to 13 of the report on the financial situation (PBC.9/8-IDB.11/6);

"(d) Requests the Director-General to consult with the Czech Republic and the Slovak Republic to pay, on a provisional basis, mutually agreed estimates in accordance with document IDB.11/6-PBC.9/8, paragraph 15;

"(e) Recommends to the General Conference that it approve at its fifth session the temporary suspension of financial regulations 4.2(b) and 4.2(c), with respect to the 1990-1991 biennium so as to allow UNIDO to retain the unutilized balances of $8,746,442 as reported in document PBC.9/7, statement II.B."

Annex I

STATUS OF ASSESSED CONTRIBUTIONS TO THE REGULAR BUDGET

(As of 28 February 1993)

Member State	Scale of assessment (percentage)	Contributions Payable as of 1 January 1993				Credits and Collections in 1993				Contributions Outstanding as of 28 February 1993					TOTAL $ Equiv.
		Prior Years		Current Year		Prior Years		Current Year		Prior Years		Current Year		(Rule 11.10)	
		Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	$ Equiv.	
AFGHANISTAN	0.01	141	14,726	988	102,906	0	0	0	0	141	14,726	988	102,906	10,598	11,725
ALBANIA	0.01	988	102,906	988	102,906	0	0	0	0	988	102,906	988	102,906	18,542	20,614
ALGERIA	0.16	0	0	15,775	1,646,493	0	0	0	0	0	0	15,775	1,646,493	148,433	164,108
ANGOLA	0.01	80,054	101,906	988	102,906	0	0	0	0	30,027	102,906	988	102,906	18,542	39,550
ARGENTINA	0.56	6,543	682,804	55,213	5,762,720	0	0	0	0	6,543	682,804	55,213	5,762,720	590,187	654,443
AUSTRALIA	1.50	0	0	141,860	15,420,870	0	0	125,965	13,334,965	0	0	20,729	2,100,962	284,251	1,000,964
AUSTRIA	0.74	0	0	77,960	7,615,030	0	0	0	0	0	0	77,960	7,615,030	690,033	768,099
BAHAMAS	0.02	7,613	105,811	1,972	205,812	0	0	0	0	5,641	205,812	1,972	205,812	37,084	64,673
BAHRAIN	0.03	0	0	958	308,711	0	0	958	308,711	0	0	0	0	0	0
BANGLADESH	0.01	19,313	102,906	988	102,906	0	0	0	0	19,313	102,906	988	102,906	18,542	38,643
BARBADOS	0.01	0	0	988	102,906	0	0	0	0	0	0	988	102,906	9,271	10,259
BELARUS	0.47	170,441	2,190,080	30,564	3,180,050	0	0	0	0	170,441	2,190,080	30,564	3,180,050	314,790	681,999
BELGIUM	1.05	399	41,610	103,524	10,806,111	0	0	0	0	399	41,610	103,524	10,806,111	977,183	1,081,192
BELIZE	0.01	2,738	102,906	988	102,906	0	0	0	0	2,738	102,906	988	102,906	18,542	20,701
BENIN	0.01	988	102,906	988	102,906	988	102,906	0	0	0	0	988	102,906	9,271	10,259
BHUTAN	0.01	0	0	988	102,906	0	0	33	3,467	0	0	955	99,439	8,958	9,913
BOLIVIA	0.01	3,275	102,906	988	102,906	0	0	0	0	3,275	102,906	988	102,906	18,542	22,802
BOTSWANA	0.01	988	102,906	988	102,906	0	0	0	0	988	102,906	988	102,906	18,542	20,514
BRAZIL	1.58	2,603,032	16,259,119	155,779	16,259,119	17,684	0	0	0	1,441,348	16,259,119	155,779	16,259,119	2,929,670	4,526,691
BULGARIA	0.13	0	0	12,817	1,334,776	0	0	0	0	0	0	12,817	1,334,776	120,569	143,337
BURKINA FASO	0.01	40,091	102,906	988	102,906	0	0	0	0	40,091	102,906	988	102,906	18,542	59,819
BURUNDI	0.01	970	99,058	988	102,906	0	0	0	0	970	99,058	988	102,906	17,925	19,631
CAMEROON	0.01	1,186	102,906	988	102,906	0	0	0	0	1,186	102,906	988	102,906	18,542	20,151

Annex I (cont.)

Member State	Scale of assessment (percentage)	Contributions Payable as of 1 January 1993 — Prior Years — Dollars	Prior Years — Schillings	Current Year — Dollars	Current Year — Schillings	Credits and Collections in 1993 — Prior Years — Dollars	Prior Years — Schillings	Current Year — Dollars	Current Year — Schillings	Contributions Outstanding as of 28 February 1993 — Prior Years — Dollars	Prior Years — Schillings	Current Year — Dollars	Current Year — Schillings	(Rpt.11.10) $ Equiv.	TOTAL $ Equiv.
CANADA	3.09	0	0	304,657	31,797,897	0	0	0	0	0	0	304,657	31,797,897	2,864,675	3,169,332
CAPE VERDE	0.01	27,070	102,906	986	102,906	0	0	0	0	27,070	102,906	986	102,906	18,542	46,598
CENTRAL AFRICAN REPUBLIC	0.01	25,690	102,906	986	102,906	0	0	0	0	25,690	102,906	986	102,906	18,542	45,218
CHAD	0.01	9,738	102,906	986	102,906	0	0	0	0	9,738	102,906	986	102,906	18,542	29,266
CHILE	0.08	141,530	823,247	7,888	823,247	63,634	0	0	0	77,896	823,247	7,888	823,247	148,332	234,116
CHINA	0.76	0	0	74,932	7,820,842	0	0	74,932	7,820,842	0	0	0	0	0	0
COLOMBIA	0.13	0	0	12,817	1,337,776	0	0	5,073	529,546	0	0	7,744	808,230	72,814	80,558
COMOROS	0.01	45,430	102,906	986	102,906	0	0	0	0	45,430	102,906	986	102,906	18,542	64,958
CONGO	0.01	20,371	102,906	986	102,906	0	0	0	0	20,371	102,906	986	102,906	18,542	39,899
COSTA RICA	0.01	53,628	102,906	986	102,906	0	0	0	0	53,628	102,906	986	102,906	18,542	73,156
COTE D'IVOIRE	0.02	22,028	205,812	1,972	205,812	20,435	39,570	0	0	1,593	166,242	1,972	205,812	33,518	31,084
CUBA	0.09	82,029	926,152	8,874	926,152	0	0	0	0	82,029	926,152	8,874	926,152	166,874	257,777
CYPRUS	0.02	0	0	1,972	205,812	0	0	0	0	0	0	1,972	205,812	18,542	20,514
CZECHOSLOVAKIA	0.55	0	0	54,227	5,659,820	0	0	0	0	0	0	54,227	5,659,820	509,894	564,121
DEMOCRATIC PEOPLE'S REPUBLIC OF KOREA	0.05	75,274	514,529	4,930	514,529	0	0	0	0	75,274	514,529	4,930	514,529	92,766	172,912
DENMARK	0.64	0	0	63,100	6,585,972	0	0	150	15,631	0	0	62,950	6,570,341	591,093	654,873
DJIBOUTI	0.01	9,738	102,906	986	102,906	0	0	0	0	9,738	102,906	986	102,906	18,542	29,266
DOMINICA	0.01	9,431	102,906	986	102,906	2,062	0	0	0	7,489	102,906	986	102,906	18,542	27,017
DOMINICAN REPUBLIC	0.02	135,304	205,812	1,972	205,812	0	0	0	0	135,304	205,812	1,972	205,812	37,084	174,360
ECUADOR	0.03	40,378	308,717	2,958	308,717	0	0	0	0	40,378	308,717	2,958	308,717	55,624	98,960
EGYPT	0.07	0	0	6,902	720,341	0	0	0	0	0	0	6,902	720,341	64,696	71,798
EL SALVADOR	0.01	33,850	102,906	986	102,906	0	0	0	0	33,850	102,906	986	102,906	18,542	53,378
EQUATORIAL GUINEA	0.01	45,430	102,906	986	102,906	0	0	0	0	45,430	102,906	986	102,906	18,542	64,958

Annex I (cont.)

Member State	Scale of assessment (percentage)	Contributions Payable as of 1 January 1993				Credits and Collections in 1993				Contributions Outstanding as of 28 February 1993					TOTAL
		Prior Years		Current Year		Prior Years		Current Year		Prior Years		Current Year		(RoE 11.10)	
		Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	$ Equiv.	$ Equiv.
ETHIOPIA	0.01	8,413	102,906	986	102,906	7,699	28,491	0	0	714	74,515	986	102,906	15,984	17,684
FIJI	0.01	15,088	102,906	986	102,906	0	0	0	0	15,088	102,906	986	102,906	18,542	34,616
FINLAND	0.56	0	0	55,213	5,762,726	0	0	0	0	0	0	55,213	5,762,726	519,165	574,378
FRANCE	5.96	0	0	587,623	61,331,866	0	0	0	0	0	0	587,623	61,331,866	5,525,693	6,113,316
GABON	0.02	50,413	205,812	1,972	205,812	0	0	0	0	50,413	205,812	1,972	205,812	37,084	89,469
GAMBIA	0.01	45,430	102,906	986	102,906	0	0	0	0	45,430	102,906	986	102,906	18,542	64,358
GERMANY	8.87	0	0	874,533	91,277,458	0	0	437,766	45,638,734	0	0	437,767	45,638,724	4,111,597	4,548,864
GHANA	0.01	9,738	102,906	986	102,906	0	0	0	0	9,738	102,906	986	102,906	18,542	29,266
GREECE	0.35	7,315	763,466	34,508	3,601,704	0	0	0	0	7,315	763,466	34,508	3,601,704	393,259	435,082
GRENADA	0.01	36,828	102,906	986	102,906	0	0	0	0	36,828	102,906	986	102,906	18,542	56,350
GUATEMALA	0.02	45,770	205,812	1,972	205,812	0	0	0	0	45,770	205,812	1,972	205,812	37,084	84,826
GUINEA	0.01	889	92,766	986	102,906	0	0	0	0	889	92,766	986	102,906	17,628	19,503
GUINEA-BISSAU	0.01	30,428	102,906	986	102,906	0	0	0	0	30,428	102,906	986	102,906	18,542	49,956
GUYANA	0.01	0	0	986	102,906	0	0	986	102,906	0	0	0	0	0	0
HAITI	0.01	40,695	102,906	986	102,906	0	0	0	0	40,695	102,906	986	102,906	18,542	59,223
HONDURAS	0.01	34,330	102,906	986	102,906	0	0	0	0	34,330	102,906	986	102,906	18,542	53,858
HUNGARY	0.18	0	0	17,747	1,852,305	0	0	17,747	1,852,305	0	0	0	0	0	0
INDIA	0.36	0	0	35,494	3,704,609	0	0	177	18,465	0	0	35,317	3,686,144	332,085	367,402
INDONESIA	0.16	0	0	15,775	1,646,493	0	0	993	103,613	0	0	14,782	1,542,880	138,998	153,780
IRAN (ISLAMIC REPUBLIC OF)	0.76	31,002	3,235,785	74,332	7,620,842	0	0	0	0	31,002	3,235,785	74,332	7,620,842	986,092	1,102,076
IRAQ	0.13	117,971	1,337,776	12,817	1,337,776	0	0	0	0	117,971	1,337,776	12,817	1,337,776	241,040	371,828
IRELAND	0.18	0	0	17,747	1,852,305	0	0	0	0	0	0	17,747	1,852,305	166,874	184,621
ISRAEL	0.23	253	26,366	22,677	2,366,834	0	0	0	0	253	26,366	22,677	2,366,834	215,603	238,533

Annex I (cont.)

Member State	Scale of assessment (percentage)	Contributions Payable as of 1 January 1993				Credits and Collections in 1993				Contributions Outstanding as of 28 February 1993					
		Prior Years		Current Year		Prior Years		Current Year		Prior Years		Current Year		(RoE 11.10)	TOTAL
		Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	Dollars	Schillings	$ Equiv.	$ Equiv.
ITALY	4.26	0	0	420,013	43,837,877	0	0	0	0	0	0	420,013	43,837,877	3,949,358	4,369,371
JAMAICA	0.01	16,057	102,906	986	102,906	0	0	0	0	16,057	102,906	986	102,906	18,542	39,585
JAPAN	12.36	0	0	1,218,628	127,191,588	0	0	0	0	0	0	1,218,628	127,191,588	11,458,702	12,677,330
JORDAN	0.01	24,747	102,906	986	102,906	0	0	0	0	24,747	102,906	986	102,906	18,542	44,275
KENYA	0.01	12,982	102,906	986	102,906	0	0	0	0	12,982	102,906	986	102,906	18,542	32,510
KUWAIT	0.25	0	0	24,649	2,572,645	0	0	0	0	0	0	24,649	2,572,645	231,770	256,419
LAO PEOPLE'S DEMOCRATIC REPUBLIC	0.01	0	0	986	102,906	0	0	11	1,122	0	0	975	101,784	9,170	10,145
LEBANON	0.01	26,169	102,906	986	102,906	0	0	0	0	26,169	102,906	986	102,906	18,542	45,697
LESOTHO	0.01	0	0	986	102,906	0	0	0	0	0	0	986	102,906	9,271	10,257
LIBERIA	0.01	18,490	102,906	986	102,906	0	0	0	0	18,490	102,906	986	102,906	18,542	38,018
LIBYAN ARAB JAMAHIRIYA	0.24	442,105	2,469,740	23,663	2,469,740	0	0	0	0	442,105	2,469,740	23,663	2,469,740	444,938	910,766
LITHUANIA	0.15	146,071	1,543,587	14,789	1,543,587	0	0	0	0	146,071	1,543,587	14,789	1,543,587	278,124	438,984
LUXEMBOURG	0.06	0	0	5,916	617,435	0	0	5,916	617,435	0	0	0	0	0	0
MADAGASCAR	0.01	11,900	102,906	986	102,906	0	0	0	0	11,900	102,906	986	102,906	18,542	31,428
MALAWI	0.01	89	9,291	986	102,906	0	0	0	0	89	9,291	986	102,906	10,108	11,183
MALAYSIA	0.12	0	0	11,831	1,234,870	0	0	0	0	0	0	11,831	1,234,870	111,250	123,081
MALDIVES	0.01	986	102,906	986	102,906	0	0	0	0	986	102,906	986	102,906	18,542	20,514
MALI	0.01	45,430	102,906	986	102,906	0	0	0	0	45,430	102,906	986	102,906	18,542	64,958
MALTA	0.01	0	0	986	102,906	0	0	0	0	0	0	986	102,906	9,271	10,257
MAURITANIA	0.01	27,932	102,906	986	102,906	0	0	0	0	27,932	102,906	986	102,906	18,542	47,460
MAURITIUS	0.01	0	0	986	102,906	0	0	0	0	0	0	986	102,906	9,271	10,257
MEXICO	0.87	2,312	241,330	85,777	8,952,806	2,312	241,330	556	58,083	0	0	85,213	8,894,523	801,308	886,527
MONGOLIA	0.01	9,738	102,906	986	102,906	0	0	0	0	9,738	102,906	986	102,906	18,542	29,706

Annex I (cont.)

Member State	Scale of assessment (percentage)	Contributions Payable as of 1 January 1993 — Prior Years — Dollars	Prior Years — Schillings	Current Year — Dollars	Current Year — Schillings	Credits and Collections in 1993 — Prior Years — Dollars	Prior Years — Schillings	Current Year — Dollars	Current Year — Schillings	Contributions Outstanding as of 28 February 1993 — Prior Years — Dollars	Prior Years — Schillings	Current Year — Dollars	Current Year — Schillings	(RoE 11 10) $ Equiv.	TOTAL $ Equiv.
MOROCCO	0.03	0	0	2,958	308,717	0	0	0	0	0	0	2,958	308,717	27,847	61,780
MOZAMBIQUE	0.01	986	102,906	986	102,906	0	0	0	0	986	102,906	986	102,906	18,841	30,514
MYANMAR	0.01	0	0	986	102,906	0	0	986	102,906	0	0	0	0	0	0
NAMIBIA	0.01	0	0	986	102,906	0	0	0	0	0	0	986	102,906	9,421	18,254
NEPAL	0.01	25,680	102,906	986	102,906	0	0	0	0	25,680	102,906	986	102,906	18,521	37,268
NETHERLANDS	1.49	0	0	146,906	15,332,987	0	0	146,906	15,332,987	0	0	0	0	0	0
NEW ZEALAND	0.24	0	0	23,683	2,469,740	0	0	23,683	2,469,740	0	0	0	0	0	0
NICARAGUA	0.01	45,430	102,906	986	102,906	0	0	0	0	45,430	102,906	986	102,906	18,541	93,475
NIGER	0.01	33,860	102,906	986	102,906	0	0	0	0	33,860	102,906	986	102,906	18,541	93,475
NIGERIA	0.20	14,913	1,556,466	19,719	2,058,116	9,283	968,853	0	0	5,630	587,613	19,719	2,058,116	538,994	763,700
NORWAY	0.55	0	0	54,227	5,659,820	0	0	0	0	0	0	54,227	5,659,820	509,894	994,121
OMAN	0.03	0	0	2,958	308,717	0	0	2,958	308,717	0	0	0	0	0	0
PAKISTAN	0.08	111	11,614	5,916	617,435	0	0	0	0	111	11,614	5,916	617,435	56,611	85,698
PANAMA	0.02	59,065	205,812	1,972	205,812	0	0	0	0	59,065	205,812	1,972	205,812	37,041	98,121
PAPUA NEW GUINEA	0.01	2,863	102,906	986	102,906	1,454	8,078	0	0	969	94,828	986	102,906	18,614	19,569
PARAGUAY	0.02	81,973	205,812	1,972	205,812	0	0	0	0	81,973	205,812	1,972	205,812	37,041	171,029
PERU	0.08	109,931	617,435	5,916	617,435	104,196	18,300	0	0	5,735	599,135	5,916	617,435	109,543	121,198
PHILIPPINES	0.07	6,938	720,341	6,902	720,341	0	0	0	0	6,938	720,341	6,902	720,341	129,718	143,633
POLAND	0.47	89	9,238	46,339	4,836,574	89	9,238	46,339	4,836,574	0	0	0	0	0	0
PORTUGAL	0.20	17,747	1,852,255	19,719	2,058,116	0	0	0	0	17,747	1,852,255	19,719	2,058,116	352,286	383,750
QATAR	0.05	48,691	514,529	4,930	514,529	44,162	41,854	0	0	4,529	472,675	4,930	514,529	88,331	98,390
REPUBLIC OF KOREA	0.65	67,044	6,997,595	67,044	6,997,595	0	0	0	0	67,044	6,997,595	67,044	6,997,595	1,200,826	1,434,316
ROMANIA	0.17	16,761	1,749,380	16,761	1,749,380	0	0	0	0	16,761	1,749,380	16,761	1,749,380	335,041	346,178
RUSSIAN FEDERATION	3.19	5,746,476	94,570,444	886,083	94,570,444	0	0	0	0	5,746,476	94,570,444	886,083	94,570,444	17,093,705	22,162,791

Annex I (cont.)

Member State	Scale of assessment (percentage)	Contributions Payable as of 1 January 1993 Prior Years Dollars	Prior Years Schillings	Current Year Dollars	Current Year Schillings	Credits and Collections in 1993 Prior Years Dollars	Prior Years Schillings	Current Year Dollars	Current Year Schillings	Contributions Outstanding as of 28 February 1993 Prior Years Dollars	Prior Years Schillings	Current Year Dollars	Current Year Schillings	(Note 11.10) $ Equiv.	TOTAL $ Equiv.
RWANDA	0.01	9,471	102,906	986	102,906	0	0	0	0	9,471	102,906	986	102,906	18,542	28,933
SAINT KITTS AND NEVIS	0.01	36,330	102,906	986	102,906	0	0	0	0	36,330	102,906	986	102,906	18,542	55,858
SAINT LUCIA	0.01	0	0	986	102,906	0	0	986	102,906	0	0	0	0	0	0
SAINT VINCENT AND THE GRENADINES	0.01	25,218	102,906	986	102,906	0	0	0	0	25,218	102,906	986	102,906	18,542	44,746
SAO TOME AND PRINCIPE	0.01	45,430	102,906	986	102,906	0	0	0	0	45,430	102,906	986	102,906	18,542	64,958
SAUDI ARABIA	0.95	0	0	93,665	9,776,052	0	0	0	0	0	0	93,665	9,776,052	980,725	974,340
SENEGAL	0.01	11,964	102,906	986	102,906	11,964	102,906	986	102,906	0	0	0	0	0	0
SEYCHELLES	0.01	20,131	102,906	986	102,906	0	0	0	0	20,131	102,906	986	102,906	18,542	37,659
SIERRA LEONE	0.01	36,126	102,906	986	102,906	0	0	0	0	36,126	102,906	986	102,906	18,542	55,654
SOMALIA	0.01	45,430	102,906	986	102,906	0	0	0	0	45,430	102,906	986	102,906	18,542	64,958
SPAIN	1.96	0	0	193,245	20,169,540	0	0	0	0	0	0	193,245	20,169,540	1,847,096	3,010,321
SRI LANKA	0.01	986	102,906	986	102,906	986	102,906	0	0	0	0	986	102,906	9,271	10,257
SUDAN	0.01	928	96,809	986	102,906	0	0	0	0	928	96,809	986	102,906	17,907	19,901
SURINAME	0.01	45,430	102,906	986	102,906	0	0	0	0	45,430	102,906	986	102,906	18,542	64,958
SWAZILAND	0.01	0	0	986	102,906	0	0	986	102,906	0	0	0	0	0	0
SWEDEN	1.10	0	0	108,454	11,319,640	0	0	0	0	0	0	108,454	11,319,640	1,036,761	1,108,241
SWITZERLAND	1.15	0	0	113,384	11,834,169	0	0	113,384	11,834,169	0	0	0	0	0	0
SYRIAN ARAB REPUBLIC	0.04	3,944	411,623	3,944	411,623	0	0	0	0	3,944	411,623	3,944	411,623	74,168	82,054
THAILAND	0.11	0	0	10,845	1,131,964	0	0	0	0	0	0	10,845	1,131,964	101,919	112,853
TOGO	0.01	1,203	102,906	986	102,906	0	0	0	0	1,203	102,906	986	102,906	18,542	20,731
TONGA	0.01	12,356	102,906	986	102,906	0	0	0	0	12,356	102,906	986	102,906	18,542	31,884
TRINIDAD AND TOBAGO	0.05	25,883	514,529	4,930	514,529	0	0	0	0	25,883	514,529	4,930	514,529	92,708	123,521

Member State	Scale of assessment (percentage)		Contributions Payable as of 1 January 1993 Prior Years Dollars	Prior Years Schillings	Current Year Dollars	Current Year Schillings	Credits and Collections in 1993 Prior Years Dollars	Prior Years Schillings	Current Year Dollars	Current Year Schillings	Contributions Outstanding as of 28 February 1993 Prior Years Dollars	Prior Years Schillings	Current Year Dollars	Current Year Schillings	(Rpt 11.10) $ Equiv.	TOTAL $ Equiv.
TUNISIA	0.03		0	0	2,958	338,717	0	0	0	0	0	0	2,958	338,717	77,812	80,770
TURKEY	0.27		1,159	121,000	26,621	2,778,457	0	0	0	0	1,159	121,000	26,621	2,778,457	261,212	288,992
UGANDA	0.01		871	90,900	986	102,906	0	0	0	0	871	90,900	986	102,906	17,940	19,811
UKRAINE	1.17		661,394	12,039,960	115,356	12,039,960	0	0	0	0	661,394	12,039,960	115,356	12,039,960	2,169,396	2,946,116
UNITED ARAB EMIRATES	0.21		568,970	2,161,032	20,706	2,161,032	0	0	0	0	568,970	2,161,032	20,706	2,161,032	382,374	417,261
UNITED KINGDOM	4.98		0	0	491,001	51,247,936	0	0	0	0	0	0	491,001	51,247,936	4,816,855	5,107,856
UNITED REPUBLIC OF TANZANIA	0.01		8,314	102,906	986	102,906	0	0	0	0	8,314	102,906	986	102,906	18,542	28,442
UNITED STATES OF AMERICA	25.00		1,092,297	114,006,115	2,464,862	257,264,534	0	0	0	0	1,092,297	114,006,115	2,464,862	257,264,534	33,447,836	37,003,995
URUGUAY	0.04		38,952	411,673	3,944	411,673	(6,589)	(60,000)	0	0	3,369	351,673	3,944	411,673	68,536	76,029
VANUATU	0.01		15,917	102,906	986	102,906	0	0	0	0	15,917	102,906	986	102,906	18,542	35,445
VENEZUELA	0.49		47,413	4,948,613	48,311	5,042,385	0	0	0	0	47,413	4,948,613	48,311	5,042,385	900,656	996,614
VIET NAM	0.01		86	3,852	986	102,906	0	0	0	0	86	3,852	986	102,906	9,614	10,686
YEMEN	0.01		62,682	102,906	986	102,906	0	0	0	0	62,682	102,906	986	102,906	18,542	82,210
YUGOSLAVIA	0.42		821,706	4,322,044	41,410	4,322,044	0	0	0	0	821,706	4,322,044	41,410	4,322,044	778,748	1,641,957
ZAIRE	0.01		19,535	102,906	986	102,906	0	0	0	0	19,535	102,906	986	102,906	18,542	39,063
ZAMBIA	0.01		12,593	102,906	986	102,906	0	0	0	0	12,593	102,906	986	102,906	18,542	32,121
ZIMBABWE	0.01		893	93,803	986	102,906	0	0	0	0	893	93,803	986	102,906	17,702	19,581
Sub-Total 1 (155 States)	100.00	86-	63,382	0	0	0	0	0	0	0	63,382	0	0	0	0	63,382
		87-	85,500	0	0	0	0	0	0	0	85,500	0	0	0	0	85,500
		88-	204,593	0	0	0	0	0	0	0	204,593	0	0	0	0	204,593
		89-	425,542	0	0	0	0	0	0	0	425,542	0	0	0	0	425,542
		90-	2,485,310	0	0	0	1,296,587	0	0	0	1,188,723	0	0	0	0	1,188,723
		91-	8,339,914	0	0	0	169,355	0	0	0	8,170,559	0	0	0	0	8,170,559
		92-	2,758,491	287,910,539	0	0	16,531	1,725,324	0	0	2,741,960	286,185,215	0	0	25,782,465	28,524,425
		93-	0	0	9,859,459	1029058171	0	0	1,011,757	105,599,823	0	0	8,847,702	923,458,348	83,194,462	92,042,164
		T-	14,362,732	287,910,539	9,859,459	1029058171	1,482,473	1,725,324	1,011,757	105,599,823	12,880,259	286,185,215	8,847,702	923,458,348	108,976,927	130,704,888

ARMENIA	0.13		12,817	1,337,776	12,817	1,337,776	0	0	0	0	12,817	1,337,776	12,817	1,337,776	241,040	266,674
BOSNIA AND HERZEGOVINA	0.04		3,944	411,623	3,944	411,623	0	0	0	0	3,944	411,623	3,944	411,623	74,189	82,064
CROATIA	0.13		12,817	1,337,776	12,817	1,337,776	0	0	0	0	12,817	1,337,776	12,817	1,337,776	241,040	266,674
GEORGIA	0.21		20,705	2,161,552	20,705	2,161,552	0	0	0	0	20,705	2,161,552	20,705	2,161,552	389,374	430,784
SLOVENIA	0.09		8,874	926,152	8,874	926,152	0	0	0	0	8,874	926,152	8,874	926,152	166,874	184,622
TOTAL (160 States)	100.60	86-	63,382	0	0	0	0	0	0	0	63,382	0	0	0	0	63,382
		87-	85,500	0	0	0	0	0	0	0	85,500	0	0	0	0	85,500
		88-	204,593	0	0	0	0	0	0	0	204,593	0	0	0	0	204,593
		89-	425,542	0	0	0	0	0	0	0	425,542	0	0	0	0	425,542
		90-	2,485,310	0	0	0	1,296,587	0	0	0	1,188,723	0	0	0	0	1,188,723
		91-	8,339,914	0	0	0	169,355	0	0	0	8,170,559	0	0	0	0	8,170,559
		92-	2,817,648	294,084,888	0	0	16,531	1,725,324	0	0	2,801,117	292,359,564	0	0	26,338,712	29,139,829
		93-	0	0	9,918,616	1035232520	0	0	1,011,757	105,599,823	0	0	8,906,859	929,632,697	83,750,709	92,657,568
		T-	14,421,889	294,084,888	9,918,616	1035232520	1,482,473	1,725,324	1,011,757	105,599,823	12,939,416	292,359,564	8,906,859	929,632,697	110,089,421	131,935,696

1. Armenia, Bosnia and Herzegovina, Croatia, Georgia and Slovenia were not included in the UNIDO scale of assessments and are therefore considered as new Members for the purpose of assessment

Annex II

STATUS OF ADVANCES TO THE WORKING CAPITAL FUND

(As of 28 February 1993)

Member State	Scale of assessment (percentage)	Amount of Advance	Collections 1986-1992	Collections in 1993	Amount outstanding to date
			(in US dollars)		
AFGHANISTAN	0.01	900	900	0	0
ALBANIA	0.01	900	900	0	0
ALGERIA	0.16	14,400	14,400	0	0
ANGOLA	0.01	900	900	0	0
ARGENTINA	0.56	50,400	50,400	0	0
AUSTRALIA	1.50	135,000	135,000	0	0
AUSTRIA	0.74	66,600	66,600	0	0
BAHAMAS	0.02	1,800	1,800	0	0
BAHRAIN	0.03	2,700	2,700	0	0
BANGLADESH	0.01	900	900	0	0
BARBADOS	0.01	900	900	0	0
BELARUS	0.31	27,900	27,900	0	0
BELGIUM	1.05	94,500	94,500	0	0
BELIZE	0.01	900	900	0	0
BENIN	0.01	900	900	0	0
BHUTAN	0.01	900	900	0	0
BOLIVIA	0.01	900	900	0	0
BOTSWANA	0.01	900	900	0	0
BRAZIL	1.58	142,200	134,300	7,900	0
BULGARIA	0.13	11,700	11,700	0	0
BURKINA FASO	0.01	900	600	0	300
BURUNDI	0.01	900	900	0	0

Annex II (cont.)

Member State	Scale of assessment (percentage)	Amount of Advance	Collections 1986-1992	Collections in 1993	Amount outstanding to date
			(in US dollars)		
CAMEROON	0.01	900	900	0	0
CANADA	3.09	278,100	278,100	0	0
CAPE VERDE	0.01	900	900	0	0
CENTRAL AFRICAN REPUBLIC	0.01	900	900	0	0
CHAD	0.01	900	0	0	900
CHILE	0.08	7,200	7,200	0	0
CHINA	0.76	68,400	68,400	0	0
COLOMBIA	0.13	11,700	11,700	0	0
COMOROS	0.01	900	0	0	900
CONGO	0.01	900	900	0	0
COSTA RICA	0.01	900	900	0	0
COTE D'IVOIRE	0.02	1,800	1,800	0	0
CUBA	0.09	8,100	8,100	0	0
CYPRUS	0.02	1,800	1,800	0	0
CZECHOSLOVAKIA	0.55	49,500	49,500	0	0
DEMOCRATIC PEOPLE'S REPUBLIC OF KOREA	0.05	4,500	4,500	0	0
DENMARK	0.64	57,600	57,600	0	0
DJIBOUTI	0.01	900	0	0	900
DOMINICA	0.01	900	900	0	0
DOMINICAN REPUBLIC	0.02	1,800	0	0	1,800
ECUADOR	0.03	2,700	2,700	0	0
EGYPT	0.07	6,300	6,300	0	0
EL SALVADOR	0.01	900	0	0	900

Member State	Scale of assessment (percentage)	Amount of Advance	Collections 1986-1992	Collections in 1993	Amount outstanding to date
			(in US dollars)		
EQUATORIAL GUINEA	0.01	900	0	0	900
ETHIOPIA	0.01	900	900	0	0
FIJI	0.01	900	900	0	0
FINLAND	0.56	50,400	50,400	0	0
FRANCE	5.96	536,400	536,400	0	0
GABON	0.02	1,800	1,800	0	0
GAMBIA	0.01	900	0	0	900
GERMANY	8.87	798,300	798,300	0	0
GHANA	0.01	900	900	0	0
GREECE	0.35	31,500	31,500	0	0
GRENADA	0.01	900	900	0	0
GUATEMALA	0.02	1,800	1,800	0	0
GUINEA	0.01	900	900	0	0
GUINEA-BISSAU	0.01	900	900	0	0
GUYANA	0.01	900	900	0	0
HAITI	0.01	900	900	0	0
HONDURAS	0.01	900	900	0	0
HUNGARY	0.18	16,200	16,200	0	0
INDIA	0.36	32,400	32,400	0	0
INDONESIA	0.16	14,400	14,400	0	0
IRAN (ISLAMIC REPUBLIC OF)	0.76	68,400	68,400	0	0
IRAQ	0.13	11,700	10,800	0	900
IRELAND	0.18	16,200	16,200	0	0
ISRAEL	0.23	20,700	20,700	0	0

Annex II (cont.)

Member State	Scale of assessment (percentage)	Amount of Advance	Collections 1986-1992	Collections in 1993	Amount outstanding to date
			(in US dollars)		
ITALY	4.26	383,400	383,400	0	0
JAMAICA	0.01	900	900	0	0
JAPAN	12.36	1,112,400	1,112,400	0	0
JORDAN	0.01	900	900	0	0
KENYA	0.01	900	900	0	0
KUWAIT	0.25	22,500	22,500	0	0
LAO PEOPLE'S DEMOCRATIC REPUBLIC	0.01	900	900	0	0
LEBANON	0.01	900	900	0	0
LESOTHO	0.01	900	900	0	0
LIBERIA	0.01	900	900	0	0
LIBYAN ARAB JAMAHIRIYA	0.24	21,600	21,600	0	0
LITHUANIA	0.15	13,500	0	0	13,500
LUXEMBOURG	0.06	5,400	5,400	0	0
MADAGASCAR	0.01	900	900	0	0
MALAWI	0.01	900	900	0	0
MALAYSIA	0.12	10,800	10,800	0	0
MALDIVES	0.01	900	900	0	0
MALI	0.01	900	0	0	900
MALTA	0.01	900	900	0	0
MAURITANIA	0.01	900	900	0	0
MAURITIUS	0.01	900	900	0	0
MEXICO	0.87	78,300	78,300	0	0
MONGOLIA	0.01	900	900	0	0
MOROCCO	0.03	2,700	2,700	0	0

Member State	Scale of assessment (percentage)	Amount of Advance	Collections 1986-1992	Collections in 1993	Amount outstanding to date
			(in US dollars)		
MOZAMBIQUE	0.01	900	900	0	0
MYANMAR	0.01	900	900	0	0
NAMIBIA	0.01	900	900	0	0
NEPAL	0.01	900	900	0	0
NETHERLANDS	1.49	134,100	134,100	0	0
NEW ZEALAND	0.24	21,600	21,600	0	0
NICARAGUA	0.01	900	0	0	900
NIGER	0.01	900	900	0	0
NIGERIA	0.20	18,000	18,000	0	0
NORWAY	0.55	49,500	49,500	0	0
OMAN	0.03	2,700	2,700	0	0
PAKISTAN	0.06	5,400	5,400	0	0
PANAMA	0.02	1,800	1,800	0	0
PAPUA NEW GUINEA	0.01	900	900	0	0
PARAGUAY	0.02	1,800	1,800	0	0
PERU	0.06	5,400	5,400	0	0
PHILIPPINES	0.07	6,300	6,300	0	0
POLAND	0.47	42,300	42,300	0	0
PORTUGAL	0.20	18,000	18,000	0	0
QATAR	0.05	4,500	4,500	0	0
REPUBLIC OF KOREA	0.68	61,200	19,800	0	41,400
ROMANIA	0.17	15,300	15,300	0	0
RUSSIAN FEDERATION	9.19	827,100	827,100	0	0
RWANDA	0.01	900	900	0	0

Annex II (cont.)

Member State	Scale of assessment (percentage)	Amount of Advance	Collections 1986-1992	Collections in 1993	Amount outstanding to date
			(in US dollars)		
SAINT KITTS AND NEVIS	0.01	900	900	0	0
SAINT LUCIA	0.01	900	900	0	0
SAINT VINCENT AND THE GRENADINES	0.01	900	900	0	0
SAO TOME AND PRINCIPE	0.01	900	0	0	900
SAUDI ARABIA	0.95	85,500	85,500	0	0
SENEGAL	0.01	900	900	0	0
SEYCHELLES	0.01	900	900	0	0
SIERRA LEONE	0.01	900	900	0	0
SOMALIA	0.01	900	0	0	900
SPAIN	1.96	176,400	176,400	0	0
SRI LANKA	0.01	900	900	0	0
SUDAN	0.01	900	900	0	0
SURINAME	0.01	900	0	0	900
SWAZILAND	0.01	900	900	0	0
SWEDEN	1.10	99,000	99,000	0	0
SWITZERLAND	1.15	103,500	103,500	0	0
SYRIAN ARAB REPUBLIC	0.04	3,600	3,600	0	0
THAILAND	0.11	9,900	9,900	0	0
TOGO	0.01	900	900	0	0
TONGA	0.01	900	900	0	0
TRINIDAD AND TOBAGO	0.05	4,500	4,500	0	0
TUNISIA	0.03	2,700	2,700	0	0
TURKEY	0.27	24,300	24,300	0	0
UGANDA	0.01	900	900	0	0

Member State	Scale of assessment (percentage)	Amount of Advance	Collections 1986-1992	Collections in 1993	Amount outstanding to date
			(in US dollars)		
UKRAINE	1.17	105,300	105,300	0	0
UNITED ARAB EMIRATES	0.21	18,900	18,900	0	0
UNITED KINGDOM	4.98	448,200	448,200	0	0
UNITED REPUBLIC OF TANZANIA	0.01	900	900	0	0
UNITED STATES OF AMERICA	25.00	2,250,000	2,250,000	0	0
URUGUAY	0.04	3,600	3,600	0	0
VANUATU	0.01	900	900	0	0
VENEZUELA	0.49	44,100	44,100	0	0
VIET NAM	0.01	900	900	0	0
YEMEN	0.01	900	900	0	0
YUGOSLAVIA	0.42	37,800	37,800	0	0
ZAIRE	0.01	900	900	0	0
ZAMBIA	0.01	900	900	0	0
ZIMBABWE	0.01	900	900	0	0
Sub-total (155 States)	**100.00**	**9,000,000**	**8,924,300**	**7,900**	**67,800**
ARMENIA	0.13	11,700	0	0	11,700
BOSNIA AND HERZEGOVINA	0.04	3,600	0	0	3,600
CROATIA	0.13	11,700	0	0	11,700
GEORGIA	0.21	18,900	0	0	18,900
SLOVENIA	0.09	8,100	0	0	8,100
Sub-total (5 States)	**0.60**	**54,000**	**0**	**0**	**54,000**

Annex II (cont.)

Member State	Scale of assessment (percentage)	Amount of Advance	Collections 1986-1992	Collections in 1993	Amount outstanding to date
			(in US dollars)		
T O T A L (160 States)	100.60	9,054,000	8,924,300	7,900	121,800

1. Armenia, Bosnia and Herzegovina, Croatia, Georgia and Slovenia were not included in the UNIDO scale of assessments and are therefore considered as new Members for the purpose of assessment.

Annex III

CASH FLOW ANALYSIS FOR 1993, AS OF 28 FEBRUARY 1993

General Fund and Working Capital Fund

(In millions of United States dollars) a/

1993	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Opening cash b/	17.4	16.8	16.8	21.5	16.4	19.5	11.0	1.3	6.1	3.9	(4.7)	10.9
Revaluation c/	(0.1)	0.0	(0.3)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Net opening cash	17.3	16.8	16.5	21.5	16.4	19.5	11.0	1.3	6.1	3.9	(4.7)	10.9
Contribution income d/												
1990-1991	1.3	0.7	1.3	0.6	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
1992	0.2	0.6	0.1	0.1	0.1	0.1	0.1	3.1	0.1	0.1	8.2	0.1
1993	6.5	3.7	12.6	3.0	11.6	0.2	0.1	10.6	6.6	0.2	16.3	2.7
Budgeted income e/	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Other income f/												
Cost reimbursements	0.8	0.7	1.1	1.1	1.1	1.1	1.2	1.2	1.2	1.2	1.2	1.2
Income CM,GK	0.0	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Decrease in net receivables g/	0.5	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Interfund h/	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total incoming cash	9.1	5.0	15.2	4.9	13.1	1.5	1.5	15.0	8.0	1.6	25.8	4.1
Budgeted disbursements i/												
Current biennium	(7.1)	(6.2)	(8.9)	(8.9)	(8.9)	(8.9)	(9.0)	(9.0)	(9.0)	(9.0)	(9.0)	(9.0)
Other disbursements j/												
Cost reimbursements	(0.8)	(0.9)	(1.1)	(1.1)	(1.1)	(1.1)	(1.2)	(1.2)	(1.2)	(1.2)	(1.2)	(1.2)
United Nations loan	0.0	0.0	0.0	0.0	0.0	0.0	(1.0)	0.0	0.0	0.0	0.0	0.0
Disbursements CM,GK	0.0	(0.1)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Increase in net receivables g/	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Interfund h/	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Total outgoing cash	(7.9)	(7.2)	(10.0)	(10.0)	(10.0)	(10.0)	(11.2)	(10.2)	(10.2)	(10.2)	(10.2)	(10.2)
Closing cash k/	18.5	16.6	21.5	16.4	19.5	11.0	1.3	6.1	3.9	(4.7)	10.9	4.8
Liabilities other funds l/	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	(1.0)
Net closing cash m/	18.5	16.6	21.5	16.4	19.5	11.0	1.3	6.1	3.9	(4.7)	10.9	3.8
Unliquidated obligations at 31/12/93 (anticipated)												(11.5)
Surplus/(deficit) at 31/12/93												(7.7)

Notes for cash flow analysis

a/ Based on exchange rate of US$1 = AS11.40 for the period March to December 1993.

b/ Opening cash - Shows actual cash avaliable for January - March 1993 based on reconciled balances for RB, XP and WC bank accounts and projections of cash available until the end of 1993.

c/ Revaluation - Change in value of Austrian schilling accounts in dollar terms.

d/ Contribution income - Austrian schilling contributions are converted into the United States dollar equivalent at the applicable United Nations rate of exchange.

e/ Budgeted income - Includes interest earned on bank accounts and investments, income from sale of publications and other miscellaneous income, such as refunds of prior biennium expenditures.

f/ Other income - Includes payments from UNOV and IAEA for costs incurred on their behalf and income from CM and GK.

g/ Decrease/increase in net receivables - Net movement between accounts receivable and accounts payable.

h/ Interfund - Net cash movement between regular budget accounts and other accounts.

i/ Budgeted disbursements - Disbursements against regular budget and regular programme allotments.

j/ Other disbursements - Includes costs incurred on behalf of UNOV and IAEA, CM and GK disbursements and the United Nations loan.

k/ Closing cash - Total cash in RB, XP and WC bank accounts.

l/ Liabilities other funds - Cash belonging to CM, GK and UNDCP.

m/ Net closing cash - Actual cash available in regular budget and Working Capital Fund.

Abbreviations

CM	Account code: UNIDO Computer Model for Feasability Analysis and Reporting (COMFAR)
GK	Account code: garage administration
IAEA	International Atomic Energy Agency
RB	Account code: regular budget
UNDCP	United Nations Drug Control Programme
UNOV	United Nations Office at Vienna
WC	Account code: Working capital
XP	Account code: Regular Programme for Technical Cooperation

Annex IV

REGULAR BUDGET PERFORMANCE REPORT FOR 1992-1993

Table 1. Status of implementation by major programme for the period 1 January to 31 December 1992

(In thousands of US dollars at US$1 = AS12.90)

Major programme	Budget estimates 1992-1993 (GC.4/42) (a)			Budget estimates 1992 only (b)			Actual expenditure/income 1/1 to 31/12/92 (c)			Unutilized balance at 31/12/92 (d)=(b)-(c)		
	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
100 - Policy-making Organs	2,543.0	0.0	2,543.0	1,106.5	0.0	1,106.5	909.5	0.0	909.5	197.0	0.0	197.0
200 - General management	6,113.3	0.0	6,113.3	2,986.0	0.0	2,986.0	2,640.8	0.0	2,640.8	345.2	0.0	345.2
300 - Programme and Project Development	32,911.1	0.0	32,911.1	16,124.1	0.0	16,124.1	13,799.3	0.0	13,799.3	2,324.8	0.0	2,324.8
400 - Industrial Promotion, Consultations and Technology	19,790.5	0.0	19,790.5	9,657.0	0.0	9,657.0	8,306.4	0.0	8,306.4	1,350.6	0.0	1,350.6
500 - Industrial Operations	32,808.2	0.0	32,808.2	16,008.8	0.0	16,008.8	14,334.8	0.0	14,334.8	1,674.0	0.0	1,674.0
600 - Common Programmes	15,786.2	0.0	15,786.2	7,654.4	0.0	7,654.4	3,001.4	0.0	3,001.4	4,653.0	0.0	4,653.0
700 - External Relations, Public Information, Language and Documentation Services	27,172.3	3,627.5	23,544.8	13,254.3	1,982.4	11,271.9	10,924.5	1,650.5	9,274.0	2,329.8	331.9	1,997.9
800 - Administration	77,270.9	29,754.6	47,516.3	37,753.4	14,524.0	23,229.4	32,921.4	10,414.9	22,506.5	4,832.0	4,109.1	722.9
	214,395.5	33,382.1	181,013.4	104,544.5	16,506.4	88,038.1	86,838.1	12,065.4	74,772.7	17,706.4	4,441.0	13,265.4

Notes:

Adjusted to reflect revisions described in paras. 20-22 of the present document.

Reflects gross and net basis budgets as described in document IDB.10/11/Add.1.

Table 2. Status of implementation by major object of expenditure for the period 1 January to 31 December 1992

(In thousands of US dollars at US$1 = AS12.90)

Major object of expenditure	Budget estimat imates 1992-1993 (GC.4/Res.27) (a)			Budget estimates 1992 only (b)			Actual expenditure/income 01/01 to 31/12/92 (c)			Unutilized balance at 31/12/92 (d)=(b)-(c)		
	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
Staff costs	149,665.6	16,614.1	133,051.5	73,005.4	8,297.3	64,708.1	62,438.6	6,508.1	55,930.5	10,566.8	1,789.2	8,777.6
Official travel/meetings	3,403.0	12.2	3,390.8	1,622.7	5.8	1,616.9	1,082.6	1.0	1,081.6	540.1	4.8	535.3
Contractual services	712.2	0.0	712.2	345.8	0.0	345.8	259.1	0.0	259.1	86.7	0.0	86.7
General operating expenses	29,635.0	15,717.9	13,917.1	14,521.4	7,704.3	6,817.1	11,781.3	5,221.8	6,559.5	2,740.1	2,482.5	257.6
Supplies and materials	1,110.8	282.3	828.5	545.0	138.8	406.2	388.0	38.9	349.1	157.0	99.9	57.1
Acquisition of furniture and equipment	964.4	393.5	570.9	472.6	192.8	279.8	317.5	114.7	202.8	155.1	78.1	77.0
Improvement to premises	300.0	0.0	300.0	150.0	0.0	150.0	150.0	0.0	150.0	0.0	0.0	0.0
Technical cooperation	10,755.7	0.0	10,755.7	5,229.8	0.0	5,229.8	2,187.3	0.0	2,187.3	3,042.5	0.0	3,042.5
Non-staff electronic data-processing costs	6,364.8	358.4	6,006.4	3,125.6	165.6	2,960.0	2,681.0	177.6	2,503.4	444.6	(12.0)	456.6
Other expenses	11,484.0	3.7	11,480.3	5,526.2	1.8	5,524.4	5,552.7	3.3	5,549.4	(26.5)	(1.5)	(25.0)
	214,395.5	33,382.1	181,013.4	104,544.5	16,506.4	88,038.1	86,838.1	12,065.4	74,772.7	17,706.4	4,441.0	13,265.4

Notes:

Reflects gross and net basis budgets as described in document IDB.10/11/Add.1.

Budget estimates expressed by major object of expenditure.

Annex V

REVISED APPROPRIATIONS FOR 1992-1993 BY MAJOR PROGRAMME

(In thousands of US dollars at US$1 = AS12.90)

Major programme	Budget estimates 1992-1993 (GC.4/Res.27) (a)			Redeployments (b)			Revised budget 1992-1993 (c)=(a)+(b)		
	Gross	Income	Net	Gross	Income	Net	Gross	Income	Net
100 - Policy-making organs	2,543.0	0.0	2,543.0	0.0	0.0	0.0	2,543.0	0.0	2,543.0
200 - General Management	6,113.3	0.0	6,113.3	0.0	0.0	0.0	6,113.3	0.0	6,113.3
300 - Programme and Project Development	33,047.2	0.0	33,047.2	(136.1)	0.0	(136.1)	32,911.1	0.0	32,911.1
400 - Industrial Promotion, Consultations and Technology	17,267.8	0.0	17,267.8	2,522.7	0.0	2,522.7	19,790.5	0.0	19,790.5
500 - Industrial Operations	35,431.5	0.0	35,431.5	(2,623.3)	0.0	(2,623.3)	32,808.2	0.0	32,808.2
600 - Common programmes	15,786.2	0.0	15,786.2	0.0	0.0	0.0	15,786.2	0.0	15,786.2
700 - External Relations, Public Information, Language and Documentation Services	27,172.3	3,627.5	23,544.8	0.0	0.0	0.0	27,172.3	3,627.5	23,544.8
800 - Administration	77,034.2	29,754.6	47,279.6	236.7	0.0	236.7	77,270.9	29,754.6	47,516.3
900 - Miscellaneous Income	0.0	1,750.6	(1,750.6)	0.0	0.0	0.0	0.0	1,750.6	(1,750.6)
	214,395.5	33,382.1	181,013.4	(0.0)	0.0	(0.0)	214,395.5	33,382.1	181,013.4